

Abstract

The issue of income tax is a topic that is current, whatever the political organization of the country, because it is a fact significantly affecting the political, economic and social conditions, from many different aspects. Individual load, as well as corporate income taxes is one of the key elements that most impact on people and affect their economic behavior, social and political decision-making standard. Income tax in the tax systems is one of the most important taxes, because it is burdening the income of individuals and legal entities, tax payers. Through a greater or lower tax burden on personal and corporate income it is possible to use the legislation in the area of income tax and its setting, in the period of economic stagnation, as an instrument for economic recovery.

In the area of tax systems and tax systems of specific countries in the last decade we recorded a relatively significant development. The shift, consisting mainly in the approximation of national tax laws, is in our legal system particularly evident after the enter of Czech Republic to the European Union in 2004. In connection with the gradual expansion of the European Economic Community, of the customs union, common market between Member States and European Union development into as we know it today, with 27 Member States, and in terms still unfolding and growing globalization, there is also need for many changes in the field of tax policy, thatswhy I have choosed the theme od harmonization of direct taxes as an object of my research in my dissertation. Conversion tendency however can be recorded not only in the European Union Member States and cannot be linked only with the implementation of EU legislation into national legislation in Member States. These trends are caused by global factors that come with globalization of world economy. Today any of countries can its legislation contemplated in isolation. Not only in Europe but also in the world as a whole, the spread of efforts to increase flexibility, population migration for work, as well as efforts to increase corporate capital mobility and simplifying the possibility of their formation and functioning.

Harmonisation of direct taxes has been debated since the very inception of the Community, which have been shaped by the operation of the first attributes of a common market between the States of the Community. In 2000 was issued a document containing a proposal to harmonize the four models, each of these models are characterized by different degrees of binding the taxpayer to enter into this system, as well as different degrees of interference in the fiscal sovereignty of member states. At the beginning of 2011 was unveiled a proposal for a common consolidated tax base from income tax "CCCTB". After reviewing all the evidence is clear that the draft Directive on a common consolidated tax base from income tax carries a good idea, but it faces several problems. First, is the first legislation in an attempt to harmonize, which would have brought noticeable interference in the sovereignty of states in the field of tax legislation. At this issue, although ironically not a conceptual problem, but a consensus problem, could not fail the proposed modification, but the whole process of harmonization of direct taxation as such. Just at this point is manifested the importance of taxes on income as areas in which are negatively received any, even slightest, interventions, or changes, and whether from the side of the States in relation to the taxpayer, so also in this plane from the side of the Commission against Member States. If we compare the attempts at harmonization of direct taxes has long been done with the harmonization of indirect taxes, is an effort in the field of direct taxation, although intense, but unsuccessful. First, it is necessary to change the attitude of states to the harmonization of direct taxes, and then only provide more space to deal with individual elements of the legislation. States also have concerns that this provision is merely another kind of precursor of a larger part of the harmonization of direct taxes. Nevertheless, the idea of harmonization of direct taxes has a place in the current difficult economic times. Finding ways to harmonize for differences between Member States could be one of the factors that could help to solve the current economic problems of the European Union.

Harmonization of direct taxation in its first phase the European Commission under the plan focus on the harmonization of tax bases for developing corporate activity within the EU. In the first phase is fully left aside the question of harmonization of tax rates. Setting tax rates is part of government policy, when an increase or decrease can affect the behavior of all actors of the market economy. It's not just the revenue from

income taxes, as one of the sources of budget revenue, but just to influence the supply and demand within the economy. Even with this role seemed to be more important for indirect taxes, even in the field of direct taxation cannot be neglected the role of tax rates. The question is how to respond Member States to harmonize the income tax in the tax base in relation to tax rates. Would such harmonization lead to conversion and to align the tax rates in the Member States? On the one hand we have a model of total harmonization, namely to harmonize the tax base includes not only income but also the unification of tax rates. On the other hand there is the fiscal policy of the Member States and the tax rate as one of their instruments and possible limits on the fiscal sovereignty of the Member States in case of total harmonization. This situation could be under my direct tax harmonization model solved through establishing a framework limits the tax rate. Anchoring the minimum tax rate that would not be limited to the above, would be insufficient in this case. To this was really about harmonization is necessary to establish the lower and upper limit framework within which the Member State to move, with regard to the fiscal needs when setting rates on the upper or lower limit would be both much more useful for the harmonization and currently able to fulfill the role of fiscal instruments of government policy.

The foundation of my design concept is to create the harmonization at EU level three modules of the tax base that would exist in parallel. From the present 27 tax systems the system would be narrowed to three. These modules would be the mandatory optional. This means that each Member State will be required to choose one of the models. I think the fact that the vast unification into a single module, only the tax base, given the membership of the European Union has not been adequate and effective. By designing a model of harmonization will be taken into account to achieve a certain degree of flexibility of models that are designed to reflect the real needs of states and situations that may arise in practice, and thus the choice of a particular system state could adapt their current needs. The state would have to always choose a module for a fixed period of time. As regards the length of time, in its determination of a conflict the principle of flexibility and the principle of legal certainty. The ideal seems to be a three-year period, after which the state had to determine whether to stay in the current module, or switch to one of the two remaining modules. Before this decision would require the state to analyze the current situation. However, there can not be unilaterally

refer only to the economic page as a factor in this decision would play a main role. Substantial effect should be attributed to political factors. As possible, is to set the method for determining through the legislation of European Union. Such an institute, however, was apparently not accepted by the Member States, even though he played the role of corrective policies and decisions of law, which would fix a disadvantageous choice model, it could prevent the introduction of such an institute consensus of the Member States on this system as a whole. That's why is needed to proceed in this area with the utmost care and create a structure of income tax harmonization in the EU, on the one hand, it will reflect the diversity of states and their particular interests, on the other hand, meets the requirements of internal markets and reduce the need to treatment with 27 different tax systems to a mere three. However, it is necessary to state that the preservation of small nuances must insist that even within individual modules, which in quality and an easy system setup does not cause serious complications. To find a way to harmonization, which would fully reflect the needs of individual Member states is needed to reach the high degree of convergence legislation, but with an emphasis on economic, economic and financial aspects of the individual states and their specifics. In order to obtain truly objective view on the issue of harmonization of income tax should be an analysis of the legislation of income tax in the 12 member states. Consistent implementation of harmonization requires a very extensive examination of the elements of tax structures and their respective institutes. For the purpose of creating a harmonized „Three – model“ were analyzed in the framework of specific regulations following elements: a subject of tax, the object of taxes, the tax base (the tax base will also be explored through losses, tax allowances, deductions, reserves and provisions, etc.), tax exemption, tax rate, tax credits, withholding tax, depreciation, tax administration.

On the way to create an ideal model of income tax harmonization is necessary to give up some deep-rooted concepts and methods of taxation, and conversely to open the door to new perceptions of tax concepts and create new spaces of European tax law.